

**RETURN DATE:** The Eligible Student (ES) Form and Auditors' Report must be received by the Ministry of Education **NO LATER THAN JUNE 15, 2018** in order to process grant payments for disbursement on June 30. Late submissions will result in a significant payment delay to the Authority.

**The Ministry strongly advises schools to retain student attendance, participation and enrolment documentation to assist in the enrolment audit process.**

- ALL independent schools who received grant funding for the 2017/18 school year must complete the ES Form. (*Schools operating under a Distributed Learning Agreement are exempt from completing the ES Form.*)
- ALL students claimed in Section I – Eligible Students Only, must be school age.
- The parent or guardian of a student must be ordinarily resident of British Columbia, who is a citizen of Canada, or a permanent resident, or is lawfully admitted to Canada. Guardians may be recognized only if they are such within the meaning of the *Family Law Act* or the *Infants Act*.
- FTE = Full-Time Equivalent
- Absences due to sickness, or any other excused absence should not be subtracted from the total hours enrolled.
- Responsibility of Authority  
The school authority must have student enrolment documents for all eligible students that include birthdate of student, citizenship of parent/guardian and residence of parent/guardian in order that the auditor may be satisfied that the student meets the definition of "eligible student".

#### NEW for 2017/18 Eligible Student (ES) Process

- Auditors' Report (HB 5815 (Sample Auditors' Report on page 5)) is required to be submitted to the Ministry with the completed ES Form.
  - Failure to provide this report with the ES Form to the Ministry will result in a significant delay of the final grant funding payment of the school year to the Authority.  
(Section 12 of the *Independent School Act*; Section 2 of the *Independent School Regulation*)
- Auditor is qualified under the Act and has the appropriate licensing (Audit category) with the Chartered Professional Accountants of British Columbia (CPABC).

#### GENERAL Form Information

- ES Form captures student enrollment and attendance between July 1, 2017 and May 15, 2018.
- The ES Form is divided into two sections:
  - SECTION I – ELIGIBLE STUDENTS ONLY**  
Students that are school age, eligible for operating grant funding and enrolled in a Kindergarten to Grade 12 program.  
EXCLUDE the following students: out of province, international, "Status Indians" living on-reserve, registered home school, distributed learning and if applicable, students in a Group 3 or Group 4 portion of a school.
  - SECTION II – ALL STUDENTS**  
All school age students enrolled in a Kindergarten to Grade 12 program.  
INCLUDE the following students: eligible and non-eligible students enrolled in Kindergarten to Grade 12 **and**  
EXCLUDE the following students: registered home school, distributed learning and not enrolled in a Kindergarten to Grade 12 program.
- And each section has Part A and Part B:
  - PART A: Students attending 600 hours or more**
  - PART B: Students attending less than 600 hours**For both Part A and Part B, Kindergarten is calculated by the program in which the student has been enrolled: Full Day Kindergarten or Half Day Kindergarten.

- **Section II** has two additional parts:
  - PART C: Adult (Non-Graduated) Students**
  - PART D: Cross-Enrolled Students (Grades 8 to 9 Only)**

## FORM COMPLETION

All parts of the form are to be completed prior to submitting to the Ministry.

### School Code

= 8 numeric digits as indicated on the funding statement

### School Name

= school name as indicated on the funding statements

### City

= school is located

### Authority No.

= 3 numeric digits as indicated on the funding statement

### Authority Name

= authority name as indicated on the funding statement

## SECTION I – ELIGIBLE STUDENTS ONLY

Students that are school age, eligible for operating grant funding and enrolled in a Kindergarten to Grade 12 program.

EXCLUDE the following students: out of province, international, “Status Indians” living on-reserve, registered home school, distributed learning and if applicable, students in a Group 3 or Group 4 portion of a school.

### PART A: STUDENTS ATTENDING AT LEAST 600 HOURS

1. Eligible and enrolled in Grades 1 to Grade 12 and attended at least 600 hours.  
**Enter the FTE in (A1)**
2. Eligible and enrolled in Kindergarten:
  - (a) Full-Day program and attended at least 600 hours.  
**Enter the FTE (2a)**
  - (b) Half-Day program and attended as least 320 hours.  
Headcount divided by 2 = FTE.  
**Enter the FTE (2b)****Enter (2a)+(2b) Total Kindergarten FTE (A2)**

### PART B: STUDENTS ATTENDING LESS THAN 600 HOURS

1. Eligible and enrolled in Grades 1 to Grade 12 and attended less than 600 hours.  
Total hours of attendance divided by 600 = FTE.  
**Enter the FTE (B1)**
2. Eligible and enrolled in Kindergarten:
  - (a) Full-Day program and attended at less than 600 hours.  
Total hours of attendance divided by 600 = FTE.  
**Enter the FTE (2a)**
  - (b) Half-Day program and attended less than 320 hours.  
Total hours of attendance divided by 320, the divided by 2 = FTE.  
**Enter the FTE (2b)****Enter (2a)+(2b) Total Kindergarten FTE (B2)**

**ENTER TOTAL of ALL ELIGIBLE STUDENT FTEs = ADD (A1)+(A2)+(B1)+(B2)**



**SECTION II – ALL STUDENTS**

All school age students enrolled in a Kindergarten to Grade 12 program.

INCLUDE the following students: eligible and non-eligible students enrolled in Kindergarten to Grade 12 **and** EXCLUDE the following students: registered home school, distributed learning and not enrolled in a Kindergarten to Grade 12 program.

**PART A: STUDENTS ATTENDING AT LEAST 600 HOURS**

- 1. Eligible and enrolled in Grades 1 to Grade 12 and attended at least 600 hours.  
**Enter the FTE in (A1)**
  - 2. Eligible and enrolled in Kindergarten:
    - (a) Full-Day program and attended at least 600 hours.  
**Enter the FTE (2a)**
    - (b) Half-Day program and attended as least 320 hours.  
Headcount divided by 2 = FTE.  
**Enter the FTE (2b)**
- Enter (2a)+(2b) Total Kindergarten FTE (A2)**

**PART B: STUDENTS ATTENDING LESS THAN 600 HOURS**

- 1. Eligible and enrolled in Grades 1 to Grade 12 and attended less than 600 hours.  
Total hours of attendance divided by 600 = FTE.  
**Enter the FTE (B1)**
  - 2. Eligible and enrolled in Kindergarten:
    - (a) Full-Day program and attended at less than 600 hours.  
Total hours of attendance divided by 600 = FTE.  
**Enter the FTE (2a)**
    - (b) Half-Day program and attended less than 320 hours.  
Total hours of attendance divided by 320, the divided by 2 = FTE.  
**Enter the FTE (2b)**
- Enter (2a)+(2b) Total Kindergarten FTE (B2)**

**ENTER Total of ALL STUDENT FTEs = ADD (A1)+(A2)+(B1)+(B2)**

**PART C: ADULT (NON-GRADUATED) STUDENTS**

INCLUDE the following: Adult students taking Ministry-Authorized or Board/Authority Authorizes courses that lead to a graduation diploma and Adult students taking a locally developed General Educational Development (GED) preparation course.

EXCLUDE the following: Adult student registered only to write the General Educational Development (GED) examination and Adult students who have either met the general requirements for graduation in British Columbia or have completed the requirements for graduation from a secondary or high school in another jurisdiction.

Enter the Adult Non-Graduated students enrolled at the educational facility, as reported on Form 1701.  
FTE is determined by the number of courses in attendance, 1 course = .125 FTE

**Enter the FTE (C)**



**PART D: CROSS-ENROLLED STUDENTS (GRADES 8 and 9 ONLY)**

All cross-enrolling Grades 8 and 9 students must have at least one of their educational programs delivered, in whole or part through Distributed Learning.

INCLUDE the following: students who are school age non-graduates and enrolled and attending in Grade 8 and Grade 9 level courses that align with the provincial curriculum.

EXCLUDE the following: school age students in grades other than Grade 8 and Grade 9, Adult students, out-of-province/international students, students enrolled in a Provincial Resource Program (PRP) for 3 months or less, exchange students and students who are only registered to write the General Educational Development (GED) examinations.

Enter the number of Grade 8 and Grade 9 courses separately.

**Enter the Total Course Count (D)**



SAMPLE AUDITORS' REPORT

To the Board of Directors of ABC School and the Ministry of Education:

We have audited the Eligible Student (ES) Form ("the Form") for ABC School ("the School") for the period July 1, 20XX to May 15, 20XX, prepared by management in compliance with criteria established by the Independent Schools ES Audit Form Completion Information as required under Section 2(1)(d) of the Independent Schools Regulation (the "Regulation") of the Ministry of Education Office of the Inspector of Independent Schools for the Province of British Columbia. Management is responsible for compliance with the criteria established by the provisions of the Regulation. Our responsibility is to express an opinion on this compliance based audit.

We conducted our audit in accordance with Canadian Generally Accepted Auditing Standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the School complied with the criteria established by the Regulation referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, the Form for ABC School for the period July 1, 20XX to May 15, 20XX, has been prepared in compliance, in all material respects, with the criteria established by the Independent School ES Audit Form Completion Information as required under Section 2(1)(d) of the Independent School Regulation of the Ministry of Education.

Our report is intended solely for the ABC School and the Ministry of Education and should not be used by parties other than the School and the Ministry of Education.

### INDEPENDENT SCHOOL ACT

[http://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/independent\\_school\\_act\\_contents.pdf](http://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/independent_school_act_contents.pdf)

**“authority”** means

- (a) a society incorporated under the *Society Act*,
- (b) a company within the meaning of the *Business Corporations Act* or a corporation incorporated under a private Act, or
- (c) a person designated, by regulation, as an authority that operates or intends to operate an independent school;

**“educational program”** means

an organized set of learning activities that is designed to enable learners to develop their individual potential and to acquire the knowledge, skills and attitudes needed to contribute to a healthy, democratic and pluralistic society and a prosperous and sustainable economy;

**“guardian”** means

- (a) a guardian within the meaning of the *Family Law Act*, or
- (b) a personal guardian within the meaning of the *Infants Act*;

**“school age”** means a person is deemed

- (a) to be of school age at the beginning of a school year if the person will have reached age 5 on or before December 31 of that school year, and
- (b) to continue to be of school age until the end of the school year in which the person reaches age 19.

**“student record”** means

a record of information in written or electronic form in respect of a student, but does not include a record prepared by a person if that person is the only person with access to the record;

### INDEPENDENT SCHOOL REGULATION

[http://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/i/bcreg\\_262\\_89.pdf](http://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/i/bcreg_262_89.pdf)

**“eligible student”** means a student

- (a) who is of school age, and
- (b) whose parent or guardian
  - (i) is, or was at the time of that parent’s or guardian’s death, a citizen of Canada or a permanent resident, as defined in the *Immigration and Refugee Protection Act* (Canada), who is or was at the time of the parent’s or guardian’s death, ordinarily resident in British Columbia, or
  - (ii) is lawfully admitted to Canada and is ordinarily resident in British Columbia.

### Reports

**2** (1) Subject to subsection (3), in order to qualify for a grant under the Act in respect of an independent school, an authority holding a group 1 or 2 certificate for the independent school must file the following with the inspector...

(d) by June 15 of the school year for which a grant is claimed, an audited report, in the form specified by the inspector, stating

- (i) the number of eligible students
  - (A) classified as FTE kindergarten students, or
  - (B) students in grades 1 to 12

enrolled in and in attendance at the school as of May 15 who have completed at least 600 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through distributed learning,

- (ii) the number of eligible students classified as 1/2 FTE kindergarten students enrolled in and in attendance at the school as of May 15 who have completed at least 320 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through distributed learning, multiplied by 1/2,
- (iii) the number of eligible students classified as FTE kindergarten students and students in grades 1 to 12 enrolled in and in attendance at the school as of May 15 who have completed fewer than 600 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through distributed learning,
- (iv) the number of eligible students classified as 1/2 FTE kindergarten students enrolled in and in attendance at the school as of May 15 who have completed fewer than 320 hours of instruction after July 1 but before May 15 of that school year in an educational program that is not delivered through distributed learning,
- (v) the total number of hours of instruction received through the school by the students referred to in subparagraph (iii) , divided by 600, and
- (vi) the total number of hours of instruction received through the school by the students referred to in paragraph (iv), divided by 320 and multiplied by 1/2.

(1.1) For the purposes of subsection (1), kindergarten students enrolled in an independent school are classified as

- (a) FTE kindergarten students if the students are enrolled in an educational program that offers at least 850 hours of instruction, and
- (b) 1/2 FTE kindergarten students if the students are enrolled in an educational program that offers fewer than 850 hours of instruction...

- (3) Where the inspector accepts the filing of a report after the date it is due under subsections (1) and (2), the report is deemed to be filed on time for the purposes of subsection (1) or (2), as the case may be.
- (4) A report referred to in subsection (1) (d) or subsection (2) must be audited by a person qualified under section 112 of the *Societies Act* to be an auditor of a reporting society.

## EDUCATIONAL STANDARDS ORDER

[http://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/j/m41\\_91.pdf](http://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/j/m41_91.pdf)

### Hours of instruction

- 3** (1) For the purposes of this section, "hours of instruction" means in respect of an independent school, an hour in which students of the independent school are in attendance and under supervision for the purpose of receiving instruction in an educational program, including work study and work experience programs, examinations or other learning activities provided by the authority, but does not include recesses, lunch periods and other scheduled breaks between classes;
- "school day" means a day scheduled as a day on which instruction is to be provided in an independent school.
- (2) In each school year, an authority must provide not fewer than the following hours of instruction to students enrolled in an educational program in an independent school operated by the authority:
- (a) to students in half day kindergarten, 450 hours of instruction; and
  - (a.1) to students in full day kindergarten, 850 hours of instruction.
  - (b) to all other students, 850 hours of instruction.
- (3) For the purposes of subsection (2), where an independent school is closed on a school day as a result of a strike or lockout, the hours of instruction scheduled for that school day shall be included for the purposes of calculating the hours of instruction of the independent school under subsection (2).
- (4) This section does not apply in respect of an educational program delivered in whole or in part through distributed learning.



**ADULT NON-GRADUATED ADULT POLICY**

<http://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/independent-schools/adult-non-graduated-funding-policy-independent-schools>

**SOCIETIES ACT**

[http://www.bclaws.ca/civix/document/id/complete/statreg/15018\\_01](http://www.bclaws.ca/civix/document/id/complete/statreg/15018_01)

**Persons qualified to act as auditor**

- 112** A person is qualified to act as an auditor of a society only if
- (a) the person is a member of, or is a partnership whose partners are members of, a provincial or territorial institute or ordre of chartered accountants, or a provincial or territorial organization of chartered professional accountants, within Canada, or
  - (b) the person is certified, under section 222 [*board function and liability*] of the *Business Corporations Act*, by the Auditor Certification Board continued under section 221 [*Auditor Certification Board*] of that Act.